

COUNTY OF YORK, VIRGINIA
Notes to Schedule of Expenditures of Federal Awards
June 30, 2002

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards of the County of York, Virginia. The County of York's reporting entity is defined in Note 1 to the County's general purpose financial statements. All revenues received directly from Federal agencies as well as monies passed through other government agencies are included on the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general purpose financial statements.